

Report to the Twenty-Fourth Legislature  
2007 Regular Session

ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES



Prepared by

THE STATE OF HAWAII  
DEPARTMENT OF LAND AND NATURAL RESOURCES

In response to Section 37-52.5, Hawaii Revised Statutes

Honolulu, Hawaii

November 2006

**ADMINISTRATIVELY ESTABLISHED ACCOUNTS AND FUNDS  
OF THE DEPARTMENT OF LAND AND NATURAL RESOURCES**

Section 37-52.5, Hawaii Revised Statutes, requires expending departments or agencies to submit a report to the Legislature of newly administratively established accounts or funds.

The report shall include:

- (1) The justification for the establishment of the account or fund, and
- (2) The sources of revenue for the fund.

Nine trust accounts were administratively established by the Department of Land and Natural Resources to account for ceded land revenues and the management of land at the Wao Kele O Puna Forest Preserve on the Island of Hawaii.

**Department:** Land and Natural Resources  
**Name of Fund:** Boating Ceded Land Proceeds - Oahu  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-921-C

**Intended Purpose:**

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts to the Office of Hawaiian Affairs (OHA).

**Current Program Activities:**

This account is used to deposit 20% of revenues derived from the Division of Boating and Ocean Recreation's ceded lands on the Island of Oahu. Within ten calendar days of the close of each fiscal quarter, funds accumulated in this account are transferred to OHA.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	5,238.77
Beginning Encumbrances		0
Revenues	5,238.77	
Expenditures	0	
Transfers		
Ending Cash Balance	5,238.77	

**Department:** Land and Natural Resources  
**Name of Fund:** Boating Ceded Land Proceeds – Maui  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-922-C

**Intended Purpose:**

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts to the Office of Hawaiian Affairs (OHA).

**Current Program Activities:**

This account is used to deposit 20% of revenues derived from the Division of Boating and Ocean Recreation's ceded lands on the Island of Maui. Within ten calendar days of the close of each fiscal quarter, funds accumulated in this account are transferred to OHA.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	538.10
Beginning Encumbrances		0
Revenues	538.10	
Expenditures	0	
Transfers		
Ending Cash Balance	538.10	

**Department:** Land and Natural Resources  
**Name of Fund:** Boating Ceded Land Proceeds – Hawaii  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-923-C

**Intended Purpose:**

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts to the Office of Hawaiian Affairs (OHA).

**Current Program Activities:**

This account is used to deposit 20% of revenues derived from the Division of Boating and Ocean Recreation's ceded lands on the Island of Hawaii. Within ten calendar days of the close of each fiscal quarter, funds accumulated in this account are transferred to OHA.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	51.60
Beginning Encumbrances		0
Revenues	51.60	
Expenditures	0	
Transfers		
Ending Cash Balance	51.60	

**Department:** Land and Natural Resources  
**Name of Fund:** Boating Ceded Land Proceeds – Kauai  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-924-C

**Intended Purpose:**

To comply with Executive Orders 03-03 and 06-06, which set up the procedures for the transfer of ceded land receipts to the Office of Hawaiian Affairs (OHA).

**Current Program Activities:**

This account is used to deposit 20% of revenues derived from the Division of Boating and Ocean Recreation's ceded lands on the Island of Kauai. Within ten calendar days of the close of each fiscal quarter, funds accumulated in this account are transferred to OHA.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	170.00
Beginning Encumbrances		0
Revenues	170.00	
Expenditures	0	
Transfers		
Ending Cash Balance	170.00	

**Department:** Land and Natural Resources  
**Name of Fund:** Assistance in Managing Land Fund  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-926-C

**Intended Purpose:**

This fund will be used to assist other agencies and/or entities in the management of land.

**Current Program Activities:**

This account will be used to assist the Office of Hawaiian Affairs (OHA) in the management of the 25,856 acre Wao Kele O Puna Forest Preserve on the Island of Hawaii. OHA will pay the Department of Land and Natural Resources up to \$228,000 per year to manage the land.

This account may also be used for other projects of a similar nature.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	0
Beginning Encumbrances		0
Revenues	0	
Expenditures	0	
Transfers		
Ending Cash Balance	0	

**Department:** Land and Natural Resources  
**Name of Fund:** Ceded Land Proceeds, GF Portion – Oahu  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-931-C

**Intended Purpose:**

To comply with Executive Order No. 06-06, which carries out the requirements of Act 178, Session Laws of Hawaii 2006. The Executive Order sets up the procedure departments and other agencies are to follow to transfer \$3,775,000 in ceded land receipts to the Office of Hawaiian Affairs (OHA) at the close of each fiscal quarter.

**Current Program Activities:**

This account is used to deposit the General Fund share of receipts derived from the use of ceded lands on the Island of Oahu. Upon direction from the Governor or the Director of the Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in the \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	1,621,601.75
Beginning Encumbrances		0
Revenues	1,621,601.75	
Expenditures	0	
Transfers		
Ending Cash Balance	1,621,601.75	



**Department:** Land and Natural Resources  
**Name of Fund:** Ceded Land Proceeds, GF Portion – Maui  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-932-C

**Intended Purpose:**

To comply with Executive Order No. 06-06, which carries out the requirements of Act 178, Session Laws of Hawaii 2006. The executive order sets up the procedure departments and other agencies are to follow to transfer \$3,775,000 in ceded land receipts to the Office of Hawaiian Affairs (OHA) at the close of each fiscal quarter.

**Current Program Activities:**

This account is used to deposit the General Fund share of receipts derived from the use of ceded lands on the Island of Maui. Upon direction from the Governor or the Director of the Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in the \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	953,674.55
Beginning Encumbrances		0
Revenues	953,674.55	
Expenditures	0	
Transfers		
Ending Cash Balance	953,674.55	

**Department:** Land and Natural Resources  
**Name of Fund:** Ceded Land Proceeds, GF Portion – Hawaii  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-933-C

**Intended Purpose:**

To comply with Executive Order No. 06-06, which carries out the requirements of Act 178, Session Laws of Hawaii 2006. The Executive Order sets up the procedure departments and other agencies are to follow to transfer \$3,775,000 in ceded land receipts to the Office of Hawaiian Affairs (OHA) at the close of each fiscal quarter.

**Current Program Activities:**

This account is used to deposit the General Fund share of receipts derived from the use of ceded lands on the Island of Hawaii. Upon direction from the Governor or the Director of the Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in the \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	1,829,533.24
Beginning Encumbrances		0
Revenues	1,829,533.24	
Expenditures	0	
Transfers		
Ending Cash Balance	1,829,533.24	

**Department:** Land and Natural Resources  
**Name of Fund:** Ceded Land Proceeds, GF Portion – Kauai  
**Legal Authority:** N/A  
**Fund Type (MOF):** Trust (T)  
**Appropriation:** T-934-C

**Intended Purpose:**

To comply with Executive Order No. 06-06, which carries out the requirements of Act 178, Session Laws of Hawaii 2006. The Executive Order sets up the procedure departments and other agencies are to follow to transfer \$3,775,000 in ceded land receipts to the Office of Hawaiian Affairs (OHA) at the close of each fiscal quarter.

**Current Program Activities:**

This account is used to deposit the General Fund share of receipts derived from the use of ceded lands on the Island of Kauai. Upon direction from the Governor or the Director of the Department of Budget and Finance, funds accumulated in this account will be used to make up for any shortfall in the \$3,775,000 to be transferred to OHA at the end of each fiscal quarter.

Financial Data		
	FY 2006	FY 2007
Beginning Cash Balance	0	659,340.61
Beginning Encumbrances		0
Revenues	659,340.61	
Expenditures	0	
Transfers		
Ending Cash Balance	659,340.61	